TRUST ESTATES NOW MUST PAY

Federal Internal Revenue Departnent Announces Regulations Affecting Hawaii Interests

FIDUCIARY AGENCIES ARE HELD RESPONSIBLE

dividual Beneficiaries As Well As Estates As Whole Come Under Rules

J. F. Haley, collector of internal revme, yesterday made public the folof his department, requiring the ... re turns and tax payments of fidociaries under trust catatas. Mr. Haley said:

"These smeaded regulations are of particular interest down here, as there s no other city of its population in the country, I believe, where there are so many trust estates as in Hombish. These amendments affect them all."

These amendments affect them all."
These amendments follow:

"Bunrdians, trusteen, executors, administrators, eigents, receivers, conservators; and all persons, corporations, or associations acting in any fiduciary capacity, hereinafter referred to as fiduciary agents, who hold in trust an estate of another person or persons, shall be designabled the 'score' for the purpuse of collecting the interce tax, and by filling netice with other debtors or withholding agents said fiduciary shall be exempt from having any income, due to them as such, withheld for any income tax by any other debtor or withholding agents upon receipt of such notice shall not withhold any part of such income from said fiduciary and will not in such case be held liable for neural sax of one per pent due thereon. The form of notice to be filed with the debtorior withholding agents upon receipt of such notice shall not withhold any part of such income from said fiduciary and will not in such case be held liable for neural sax of one per pent due thereon. The form of notice to be filed with the debtorior withholding agent by fiduciary will be on form, 1015. Where such excuption is not claimed notice thereof on form 3019 should be filed with the withholding agent; "provided, that form 1019 can not be used when the on form 1019 should be filed with the withholding agent; provided, that form 1019 can not be used when the income affected is payable by the figurality to the beneficiary who would not be implied under the statute for income tax if such income were payable to rich beneficiary directly.

Letting Due March 1

March a of cuch year, make and render a return in form prescribed by the commissioner of internal revenue, of the income coming into their mustody the meant coming into their custody or control and management from each trust entate when the annual interest of any beneficiary in the income of said trust estate subject to the normal fax is in excess of \$3,000, and also when the undistributed income of the estate (as an entity or beneficiary in and of itself for tax purposes), consisting of income is an dividends of curporations and other income (or of dividends sione), shall exceed \$20,000. In such cases the counts shall be reported as a beneficiary for the undistributed income.

""Notice of failure to file a return as

required shall be served upon the fiduinty.

'AThe entries on the first page of form 1041; in column three, headed beneficiaries, interest in amount reported on line five, whether distributed or not, should not include their respective shares of income derived from dividends on the stock or from the net

apective shares of income derived from dividends on the stock or from the net carnings of corporations, joint stock companies, etc., sobject to like tax, or the income on which the normal tax has been deducted and withheld at the source by the debtor or prior withholding agent. These two items should be treated as deductions in determining the amount of income subject to the normal tax and for which the fiduciary es withholding agent is to account.

Trust Estates Affected

"The income of trust estates, as any other income, is subject to the income tax. When such income is received an again by a beneficiary of an estate the fiduciary will withhold the normal tax due, and subject to withholding by him. Any part of the annual income of trust estates not distributed becomes an entity, and as such is liable for the normal and additional tax, which must be paid by the fiduciary. When the beneficiary is not in east and the fiduciary, such income will be taxable to the estate for its inclinity that fiduciary the fiduciary will pay the tax, both formal and additional. When the beneficiary receives a part only of the income to which he is entitled from the catate and the balance. Is retained by the fiduciary the normal tax will be withhold on the income is retained by the fiduciary the remaining tax will be withhold on the income. area is retained by the fiduciary the normal tax will be withheld on the income paid to the beneficiary and the amount of such income retained by the amount of such income retained by the reluciary will be treated as income taxable to the entate for both the normal and additional tax, which tax will be paid by the fiduciary. When the gross not income not distributed and remaining in the mass of a fiduciary is less than \$50,000 the estate will be listed as a beneficiary, and only the normal income tax will be assessable and such tax will be paid by the fiduciary. When the gross not income not distributed and remaining in the hands of a fiduciary exceeds \$20,000 such income is subject to both the normal and additional tax, and the estate will be listed as a beneficiary and both the normal and additional tax, and the situate will be listed as a beneficiary and both the normal and additional tax will be paid by the fitnessary.

"In all cuses where fiduciaries act for minute or other incompetents they are hold, for the purpose of the income tax, to be acting as the agents of such minors and other incompetents and must pay all tax (normal and addi-tional) chargeable on such income in their hands as though the persons for whom they act were acting for them-

Incomes Of Some Persons

Brides-Elect Seek Proof of Birth But

INCOME TAXES Hence Wedding Bells Will Not Ring in Europe For Hawai-

Three cases brought to light in the buresu of vital statistics of the territorial board of health here vesterday all go to prove that failure of parents properly to tegister the birth of their children at the proper time may in af-ter years cause considerable trouble to

"Now, I'll tell you two very inter-esting cases in point," said "Chip" Charlock, chief sanitary officer of the board of health, who happened to be in the office yesterday.

in Europe who want to get married and tan't do it because they can't show any documentary proof of where and when they were born. One is in Germany and the other in France—Paris. Both have written here for the desired pertificates, but we can't find any reord in this office. We know person

ord in this office. We know persons here who are sure these girls were born in these Islands, but proof of this kind won't go in war-torn Europe.

"Both girls have advised us that they must have their birth certificates, otherwise the law over there will not consider from born at all, and you probable have appeared as a sure of the law over the law over the law over the will not consider from born at all, and you probable have consider them. ly know, unborn girls can't get mar-

These were not the only cases dis-

Takata Maru Lost In Crash With American Vessel

(Special Cablegram to Slippu Jiji.)
TOKIO, February 3.—There is no hope of saving the Nippos Yuses Kaisha steamer Takats Maru, in collision with the American steamer Silver Shell off Cape Race, a bording to advices received here. She had a crew of six-

TAKATA MARU CALLED HERE

steel. She was of 6728 gross tonnage, 4193 net, 453 feet long, fifty-eight beam and thirty-four deep, and was a new vessel, having been in service a little

more than a year.

Capt. A. E. Moses was master when she was here and still is listed as in command. He has been in the N. Y. K. service twenty eight years. The last call before he was here in August was in the Riojun Maru, here January 27, 898, with a shipload of immigrants, and prior to that he had brought unmigrants, here in the Yambehiro Maru and Omi Mara. Captain Moses' friends here will regret the disaster to his vessel,

which was as fine a freighter as one could find anywhere.

This is the second serious loss the N. Y. K. has had recently. The Yasaka Maru, terpedoed in the Mediterranean, Maru, torpany was of that line.

GRAND SON OF SHIBUSAWA WILL ARRIVE HERE SOON

**Comparison of Dr. C. Hozumi, honor professor of Imperial University in Japan, will arrive in Honolulu on the Shinyo Maru Fabruary 11. S. Hozumi a grandson of Baron E. Shibusawa, the nobed Japanese financier who visited Hawaii recently. The young man has been studying law in Europe and America. During his life at the Imperial University he was as honor student, but the pineapple industry and a half has grands the present time is carry ing on thanks to the courtesy of the Hawaiian Sugar Planters' Association, in conjunction with the Hawaiian Sugar Planters' Experiment Station, wardous experiments klong the lines of breeding new varieties, fertilizer experiments, the control of insects and diseases, study of soil conditions, and other things. There are new 276 stock-holders of this company. winning the grand prize for scholarship in his class. His father is acknowledged to be the leading authority on law

Insief Collector Haley knows, as that is part of his business, but he wen't tell anybody except his chief cierk, Balph Johnson, and Johnson is just as communicative us a clam. Both ad-mit, however, that there is one person man or woman, they will not say-who has an income "in excess of \$150, 00 a year."

There are dezens, of course, whose incomes range for taxation purposes, as high as seven; eight, see, even fifteen thousand dollars, and not a few who cash in yearly to the tune of \$25,000 or \$30,000, but there is only one whose income passes the \$100,000

mark. In all there were 799 persons who paid a jax on incomes in excess of \$3000 in 1015. Sixteen paid a tax on incomes above \$20,000 the point where the surfax starts; twelve paid on incomes between \$25,000 and \$30,000, and Effect on \$40,000; ten between \$40,000 and \$50,000, and seven on in-\$40,000 and \$50,000, and seven on in-ing taken back to Chile for burial. A the Lusitania situation. The Zeitung duties of the position. No selection bundred employes of the Cramp ship-comes between \$50,000 and \$75,000, large crowd, which included officials says that it cannot be ignored that the of his successor has been made as yet, varis and the L. P. Morris, a subsidiary

It Cannot Be Found HUNDRED THOUSAND CASES, SAYS DOLE May Visit States in Northwest

Cut In Acreage Planted To Fruit Proves of Benefit To Local Canners

OVERPRODUCTION ENDS AND PROFITS IN SIGHT

Trade With Britain Increased One-Third, Reports President of Company

canners, who for the past two years and had a very hard time on account of an overproduction and a correspondingly lew price of the preserved article, will soon be able to see their way clear to profits worth while, as a great deal of the area formerly planted to pines had been abandoned,

The pack for the present year is estimated to be not more than a million and a half cases where last year

On account of the great area planted in 1913 and 1914 by outsiders the Haw-aiian Pineapple Company had reduced its acreage and bought from the plant.

The report continues:

"The Koolan Fruit Company, Ltd., the stock of which is all owned by this company, sold during the year 7248 tons of fruit as against 6035 tons in 1914. It has reduced its indebtedness to this company from \$136,115.27 at December 31, 1914, to \$27,084.75 at December 31, 1915.

German Trade Stopped . We are still unable to resume our business with our German customers, but contrary to our expectations, our There is no freight movement between London and New York, which accounts for the lack of cargo in the lake and freighter was here August between London and Muroran for Vandivostok B, bound from New York via Pamma, forty shiftings before the war to from one with a cargo of 8000 tons of iron and thirty five shiftings to one hundred chirty for a shifting to one hundred control ton. hirty-five shillings per long ton.

"Something over a year ago we concluded to employ an expert chemist with a view to working up by-products, improving the quality and uniformity of the syrup used on our canned goods, studying certain chemical problem the plantation and in general securing a more scientific control over our pack-ing. The results have fully justified the inauguration of this department, and it is to be hoped that further gains may result from it in the future.

As there may be steckholders who

are not familiar with the Hawaiian Pineapple Packers' Association and its workings, I will say that this association now comprises in its membership all of the packers. It is a voluntary association supported by the pre rata contributions of its members. It has attempted no control over prices of the marketing of goods. It has undertaken national advertising of Hawaiian Pineapple and with considerable success, apple and with considerable success, particularly in the year 1915. It handles various matters of interest to the pineapple industry and in particular during the last year and a half has

BODY OF CHILEAN ENVOY IS ABOARD KIYO MARU

Minister de Herboso Died During Japanese Coronation Fetes

Passengers in the T. K. K. steamer Kiyo Maru, here yesterday from the Orient, to sail at noon today for Hilo, San Francisco and South America, are the relatives of Senor de Herboso, min-ister of Chile to Japan, who died during the Japanese coronation festivities.
His whlow, Maria C. de Herboso; his daughter, Ameria Barrios; his sister, Mercedes H, de Echaurrenu, and his sister's daughter Maria Olga Echaur-

rean, are bound for Chile.

The body of the dead diplomat is be-Who is the richest man in these Is- but were under the \$100,000 mark. saw the steamer off at Yokohama.

FRESH CAMPAIGN HEAVY BROADSIDE

and South On Next

(Concluded From Page 1) tion. At Far Rocksway Beach, New York, and at San Francisco we are planning to install sixteen inch guns that will command every approach and will equal in range any naval gun now on board any battleship.

"While we are waiting for those gur to be built, we plan to mount on high clevation carringes, with a long range, forty surplus twelve-inch guns new; at Sandy Hook, These will be installed Although the pincapple planters of the Territory suffered from an adverse scason last year the Hawaiian Pincapple Company.

renoral Weaver said the new gone

apple Company reports a profitable twelve month. This was the salient fact which stood out of the report read at the annual meeting of the company yesterday by James D. Dole, president.

The following officers were re-elected for the coming year: James D. Dole, president; Henry M. von Holt, vice-president; Henry M. von Holt, vice-president; K. B. Barnes, secretary trensurer; L. E. Arbold, J. L. Whitmore, W. H. McInerny and A. L. Castle, directors.

See Profits Ahead

The report of President Dole showed a good year for the company afthough the planters of the Territory had hard time. It was predicted that the camers, who for the past two years.

General Wenver said the first wind in the coast derenses would be monated for an "all focused in repelling land attacks as well as those from the sea.

Can Hold Philippines For Fare

"The policy of the department in the Philippines and Hawaii has been to equip the islands to hold out for six months or a year, until command of the month of Manila Bay, is the key to the Philippines and all the troops in the islands would be caucentrated there to withstand the siege. Unless we should secure free cantrol, within a year almost, they would be obliged to surrefider."

General Carter declared that the camers, who for the past two years.

General Carter declared that the United States must discard all theories and not count on the state militia, under any circumstances, as

"Every war in which we have been engaged has been followed by scandals and investigations," the general said. a peace standard and we have never seriously faced the question of prepara-tion. We must do so if we are to have the alightest thance of success. Under modern conditions no time is left for

in 1913 and 1014 by outsiders the Hawaiian Pincapple Company had reduced its acreage and bought from the planters. Its production of fresh pines had been 2344 toos less than the year previous. The increase in the year previous. The increase in the year space of 196,305 cases, came from the outside planters.

The report continues:

"The Koolan Fruit Company, Ltd., the stock of which is all owned by this all there. oll there.

Congressional Districts Basis

My plan would be to have the federal forces restaited by congressional districts and stationen in the districts where, through the watchfelpons of the congressions, all would get exactly the same freatment. I would give them a two years' callstment with an automatic extension for three years, or the war, in case war should break out before the expiration of their enlistments. fore the expiration of their enlistments. I, should use every possible means of appealing to local pride, such as has been used with so much success in England.

commissioned staff officers from the regular army and other officers from whatever source was possible under a system to insure premotes according to their ability. I do not believe it would be wise, as General Wood suggested yesterday, to take over the present militia officers without sifting. Since a worse system than that under they are now chosen could hardly be devised and while many of them are doubtless capable, others would be a serious mearch of weakness."

The general was amphatic in his opinion that he system, within the power of congress could make the state militim valuable as an organized force in ease of war. He did not however, agree with Ornoral Wood that federal support should be withinken from it, nor with those who have feared that the federal militim system would be

the federal militia system would be a scarce of weakness. Badical Change In Organisation White General Uncted a recommendations for the regular army contemplate about the same force as that proposed by Secretary Garrison, he has eng-gosted a radical change in organiza-tion of all stres, which would produce smaller regiments and therefore a

smaller regiments and therefore a greater number of units.

The buge regiments of several thousand men used in some Kuropean armies, he said, were whally unsufted to American condition, and he dismissed as that worthy of consideration the suggestion that sixteen men howitz ers would be resoled for the goodle troops. American routs would not permit the use of such waspons, he said, and in any defensive war the country might become involved in these would be much open fighting and little trench warrare.

be much open fighting and little trench warrare.

For that very reason he advocated ceducing the size of tactical divisions, returning to the lessons of the Civil War. American reads, he said, would not permit the handling of great hodies of troops over parallel routen is many places, as was the case in Europe, add tratifing of general officers for field operations was imperative. He remarked that he was himself the only American army officer who find commanded tectical divisions in the field in the last forty years.

The general officed, and Chairman chambertain accepted, his services in anticary bills. He had much to do with writing the commission law under which the army now operates.

body since his return from the main land.

The otiginal estimates for the work in hand have been exceeded by several thousand dellars, said Forbes. The Punning sewer extension and the Kakakako pumping plant were cited as illustrations. The pumping plant has gained \$15,200 over the first estimates and the sewer extension something like \$6000. Forbes told the commission that he did not believe the municipality can do things as cheaply as it can have them done by contract.

The Lord-Young Engineering Company was granted an extension of time amounting to fifteen days for finishing its work on the sewer project. It was added to call for bids for the Kaka-ako sewer fittings, approved by the board.

which the army now operates.

LUSITANIA SITUATION AGAIN BELIEVED GRAVE

while three went above that inst figure, and prominent Japanese and Chileans, negotiations have taken an unsatisfactory although it is reported that Governor concern, have been given a tent tory form.

Pinkham is considering several names. This in their hourly wage rates.

AGAINST PINKHAM

Former Supreme Court Justice Formally Declares War To Teeth On Governor

FILES WITH CHIEF EXECUTIVE SERIES OF DIRECT CHARGES

Accuses Him of Saying Things That Are Not and Violating Statutes

A declaration of war to the teeth has been launched against Governor Pinkham by Judge A. A. Wilder, following a series of notes, warnings and utimata. The former associate justice of the supreme court, and the man fresuccessor to Governor Pinkham, should the latter shed the mantle of high authority, has filed with the governor a series of direct charges, using the shorter and ugher word, and has challenged the chief executive of the Ter-ritory to meet him in open court, in a libel suit oy in any other way the gov-

roof may choose.

Too Proud to Fight

However, the governor announces that
he is "too proud to fight," and declines either to accept Judge Wilder's shallenge or to discuss the milegations his rival for the governorship has made. He likewise declined to make public

the text of Judge Wilder's letter.

The letter of the judge is, to put it mildly, a pointed one. He accuses the governor of saying the thing that is not and names himself, C. K. Quinn and for Pearl Harbor, 5:45 a. m.

Str. Manoa for San Francisco, 4:20

He accuses the governor of illegal exercise of power in demanding and re-ceiving andated resignations "from persons appointed to office by you," and also revives a former charge that the governor is illegally permitting the expemilture of public funds "in paying the expenses of Charles R. Forbes, superintendent of public works, and so forth, from Honolulu to Washington and

Libel Suit Is Invited After making these charges "as pub-liely as possible," Judge Wilder con-cludes:

"Notwithstanding your playful re-marks about paying no attention to my letters, I now notify you that I am rendy to meet you on the foregoing charges before a jury of the country in a libel suit, or otherwise, as you may be advised by Wallace B. Farring-ton, the one man in the Territory more than any other who is responsible for your appointment as governor, and honce, your political spohor and hencehman, a one-time violent and partisan Republican from the state of Maine and at present a 'close harmony' advocate or a 'near-Progressive,' that is, R. A. Jordan, George W. R. King, one who talks and acts like a Progress Theo. Martin, Miss K. Olds. one who talks and acts like a Progres-

leclaration of war. He declined to dis-

lication, "Judge Wilder's letter has been received and placed on file. Beyond this, so attention will be paid to it want-

OAHU LOAN FUND FACES DEFICIT OF THOUSANDS

Chairman Forbes Warns Commission That Expenditures Are Excessive

The funds of the Oahu Loan Fund commission are running short by thousands of donars, declared Charles R. Forbes, superintendent of public works Boyd. and ex-officio chairman of the commisand ex-officio chairman of the commis-sion, at the first meeting held by that Mrs. A. E. Brune, Miss Alice Brune, H. body since his return from the main-

bourd.

EDWARD E. BODGE QUITS SEAT ON HARBOR BOARD

PRANKFORT, Pebruary 3—Frankfurter Zeitung today comments significantly on the latest developments in of time to satisfactorily perform the



MARINE INTELLIGENCE By Merchants' Exchange

San Francisco-Arrived Feb. 1, nin a. m., Str. Wilhelmina, hence January San Francisco-Arrived Feb. 1, Str Kwanto Maru, hence Jan. 22,

San Francisco-Sailed, Feb. 1, 4:30 m., Str. Lurline for Honolulu. Pago Pago Sailed, Feb. 1, 3 p Ventura, for Honolulu. San Francisco-Arrived, Feb. 2, S. Enterptise from Hilo, Jan. 22. Kahului—sailed, Feb. 3, 10:30 a. Sch. Melrose for Puget Sound. Megilliones - Sailed, Feb. 2, Bark County of Linithgow for Honolulu.

PORT OF HONOLULU.

Str. Mauna Kea from Hilo, 7 a. m. Str. Matsonia from San Francisco, Str. Great Northern from Hilo, Sa

Pedre and San Francisco, 10 a. m. Str. Mani from Kauai, 6 a. m. Str. Claudine from Maui, 4:40 a. m. Str. Likeliké from Rausi, 9:10 a. n Str. Kiyo Maru from Yokohama, 5

Schr. Mokolii from Koolau ports,

Str. Kestrel for Fanning Island, 4:46

Str. Kinau for Kanai, 5:10 p. m. Str. Mikahala for Maui and Molokai 5:15 p. m. Wailele for Hawaii, 5:30 p. m.

Str. W. G. Hall for Kauai, 6:05 p. m. Str. Tampico for Asteria, 7:45 p. m. Str. Mauna Kea for Hilo, 10 a. m. Str. Kongosan Maru for San Fran sisco, 3:45 p. m. Str. Niihau for Hawaii, 5:20 p. m.

alve but is not one, or as you may be advised by any other political associate or associates you may have."

Letter Reposes in File

Lahaina—J. L. Cornwell, H. Gooding Field, Capt. C. S. Lincoln, Brig. Gen. S. Johnson, D. W. Driscoll, D. L. Austin, J. L. Fleming, Y. Fukumura, T. C. Hee. F. K. Burnham, J. Jump, C. mith and wife.

Per str. Maui from Kauai, Feb 2,cuss it, however, and likewise declined Miss Helen Poepoe, P. G. Riley, G. C. to permit a copy to be taken for pub- Plankington, C. E. Bosler and G. B. By str. Claudine from Maui, Feb. 3.

-J. Robertson, C. Yamamoto, J. Do Rigo, R. M. Allen, Mr. and Mrs. M. C. King, C. E. Young, G. K. Larrison, Mrs. H. C. Sheldon, Mas. M. Sheldon, Mas. R. Sheldon, Mas. R. Sheldon, M. Sheldon, M. R. Griffin, Mr. and Mrs. R. Milikon, M. E. Griffin, Mr. and Mrs. W. L. Maples, Master M. Cawford, Mr. and Mrs. H. P. Wood and

twenty-eight deck passengers.

PASSENGERS DEPARTED.

By str. Manna Liou tor Kona-Kau ports, Feb. 1.—H. Blass, Belliop Restarick, F. R. Greenwell, Mrs. E. C. Greenwell, M. A. Nicall, Miss Hayes, K. Y. Yanimoto, S. Fugimoto, Mrs. Shunnala, S. Shunnala, Miss and McCarles. noda, S. Shunoda, Miss A. McGuire, Mrs. J. McGuire, Miss Clara Lowe, T.

Oka, Mrs. M. Mirrato.

By str. Kinau for Kauai, Feb. 1.—F.
Gay, F. M. Church, Mrs. H. Kennedy, A. J. Beuter, R. H. Warral, A. Mene-foglio, Henry Ho, Mrs. J. Souza, H. Isenberg, D. M. Murdock, Mr. and Mrs. J. D. Cook, Miss Mary Beehert. C. H. Dye, H. Hiromote, Mrs. R. N. By str. Manoa for San. Francisco.

W. Brune, A. E. Brune, Jr., Mr. and Mrs. M. Q. Fong, Miss I. M. Harris, M. P. Mattos, Mr. and Mrs. E. R. Me-thudy, Mr. and Mrs. L. C. Miller, Mr. and Mrs. H. G. Platt, R. T. Platt, H. G. Platt. Jr., Mrs. R. E. Rombauer, Miss B. E. Rombauer, F. S. Rowan, Miss M. Sewell, J. J. Sum. Miss A. R Thompson, Mrs. E. L. Tufts, Miss M. Tufts, Mrs. E. N. Young, Master Young, Mr, and Mrs. M. H. Zornig. By str. Mauna Kea for Hile, Feb. 2-Mrs. H. Glade, Miss Glade, Muster Glade and maid, J. S. Sinclair, H. W. amp, R. P. Engle, Mr. and Mrs. C. W. Sirvin, Mrs. H. H. Renton, E. A. Ross, L. C. E. Young, E. Ahmee, Sam Puku-hi, W. M. S. Lindaav, Charles L. Hall, Mrs. H. E. Cooper, Miss F. M. Whit-more, E. W. Hedemann, B. C. Walker, Dr. F. Taylor, Miss Sakaki, T. Tanaka, Mrs. A. Kaatalli. By str. Mani for Kauai, Feb. 3,—Cap-

tuin Neilson, E. K. C. Yau, W. A. Tay-lor, D. B. Maconachie, L. L. Wheeler, Wheeler.

WAGE RATES RAISED

'Associated Press by Federal Wireless, 1 PHILADELPHIA, February 4. Fiv bundred employes of the Cramp shipconcern, have been given a ten percent

Honolulu Stock Exc

Thursday, February 3, 1916

7 7 24

	Name of Stock.	ast Sale.	2	000
9	More antitie,		0100	16
	Alexander & Baldwin	240		143
N	. Brewer & Co	325		1.4
	Sugar			100
	Ewa Plantation Co	28%	2834	2
J.	datku Sugar Col	201		21
ì	Hawn. Agr. Co	200		
	Hawn, Com. Sug. Co	44	44	4
Ä	Hawn, Sugar Co	28 1/2		
М	Honokan Sugar Co			
ı	Henomu Sugar Co	17816		18
۱	Hutchinson Sug. Co			
4	Kahuku Plant'n Co			B
1	Kekaba Sugar Co			2.63
Н	Kelon Sugar Co		155	33
J	McBryde Sugar Co	10	47.53	
	Oahu Sugar Co	30 1/4		
e	Olan Sugar Co		1356	N.
y ,	Onomea Sugar Co	471/4	4736	
	Paauhau Sugar.			100
	Pacific Sugar Mill		70	
. 1	Pain Plant'n Co		201	9,83
0	Pepeekeo Sugar Co	150	17548	12
4	Pioneer Mill Co	361/4	36	3(

San Carlos Mill. Co. . 8% Waisha Agr. Co ... 29% 29% 29% Waituku Sugar Co . . 160 Miscellaneous. Haiku P. & P. Co., pfd 1952 17 Hawa, Elec. Co 1671/2 36% 36% Hawn, Pine, Co Hilo R.R. Co., pfd. .. 2214 Hilo R.R. Co., com. ... Hon. Brew. & Malt. . 18 Hon. Gas Co. 10716 Hon. R. T. & L. Co. . 160 **** I. I. S. N. Co....... 216 Mutual Tel. Co..... 20 215 20 150 Pahang Rubber Co.. 16 Tanjong Olok Rub . Homakua Ditch 68 . 9734 Hawn. Irr. Co. 6s. . . Haw, Ter, Im. 4s.

Hilo R.R. 6s, 1901. ... Hilo R.R. Ref. & E. 6s Honokaa Sugar Co. 6s 85 Hon. Cas Co. 58. 1103 H. R. T. & L. Co. 6s. . 105 Knoni Ry. 6s 100 1001/2 McBryde Sugar 5s... 100 futnal Tel. 5s..... 106 futnal Tel. 5s..... 106 106 O. R. & L. Co. 5s.... 106 105 Oahp Sugar Co. 6s... 10834 108 Olas Sugar Co. 6s... 10634 100 Pac G. & Fer. 6s... 105 Pac. Sug. Mill 6s ... 95

BETWEEN BOARDS

Oins, 20, 25, 50, 10, 500, 115, 75, 75, Str. Niihau for Hawaii, 5:20 p. m.
U. S. S. Alert and K. Class submarines for Pearl Harbor, 9:30 a. m.
Str. Maui for Kanai, 5:10 p. m.
Str. Matnonia for Hilo, 5:30 p. m.
PASSENGESS ARRIVED
By str. Mauna Kea, Peb. 1. Hilo-Charles R. Porbes, A. C. Wheeler, S. R. Jordan, E. R. Methndy and wife, W. J.
Jordan, E. R. Methndy and wife, W. J.
Wells and wife, C. B. Wells, D. E.
Hughes and wife, J. H. Lynch and wife, Mrs. Emory, J. R. Yates, L. P. Scott, W. M., Giffard, George Fotheringham, K. TaGiffard, George Fotheringham, K. Ta-

15, 25, 20, 29.75. SESSION SALES McBryde, 100, 100, 100, 100, 100, 250 Pineamide Co., 10, 20, 36,25; McBryde, 100, 10,25; Olan, 15, 13,121/2; Kolon, 5

157.50; Kolon, 10, 155,00. SUGAR QUOTATIONS 88° Aunlysis Beets- (No advices). Parity— 96" Cent. (for Haw. Sugare) 4.765.

GERMANS ARE PLANNING GREAT NEW OFFENSIVE

Military Critics and Observers With Allies Predict Drive

(Associated Press by Pederal Wireless.) LONDON, February 3. - Military rition and observers writing in the rewspapers express the conviction that the Germans are planning a great new Mensive movement to cut through the Allies' line to the Channel ports.

They say that the Germans are getting ready to launch a heavy attack on a large scale against the left wing of he Albies. It is expected that the Tenons will try to blast their way through he Allies "entrenchments to Calais and Dankirk, with strong infantry forces and enormous masses of artillery supporting the blasting operations.

There is now notable artillery ac-livity on the Franco-Belgian front, particularly in the vicinity of Neuville. The Germans have occupied two English mine craters near Hullneh, accordng to despatches from Berlin.

TOTE ON PHILIPPINES MEASURE IS DUE TODAY

(American Press by Pederal Wireless.)
WASHINGTON, February 4.—The final vote upon the Philippine bill, as unended by a majority of one in the senate on Wednesday to fix a maxi-mum limit of four years upon the further American becausenes of the archi-pelago, will be taken today.

VOTE WILL CARRY BILL In all probability this vote will be

unsecompanied by debate and will easty the bill through. The fight gainst the measure has been strong in committee and in the senate on the va-rious amendments proposed. The vote tiday cannot be expected to find the opposition to the measure as a whole greater than it was to the Clarke amendment, when the senate divided equally and Vice-President Marshall gave the casting vote.